



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

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MEMORANDUM FOR DIRECTOR, FIELD OPERATIONS - EAST
DIRECTOR, FIELD OPERATIONS - WEST
DIRECTOR, APPEALS PROCESSING SERVICES
DIRECTOR, TECHNICAL GUIDANCE

FROM: Diane S. Ryan /s/ *Diane S. Ryan*
Director, Technical Services

SUBJECT: Interim Guidance – Standard Identify Theft Documentation and new
New Feature Code "ID"

This memorandum provides interim guidance to Appeals employees on the standard documentation guidelines and feature code "ID" requirements for cases involving taxpayers alleging to be victims of identify theft.

Under current procedures, taxpayers are asked to present different types of documentation each time they work with an IRS function. To reduce the burden this places on taxpayers and to create consistency, the IRS has established the following documentation standards that all offices will use in identity theft cases:

1. Authentication of Identity - a copy of a valid U. S. federal or state government issued form of identification (example – driver's license, state identification card, social security card, passport, etc.)
2. Evidence of Identity Theft - a copy of a police report or Affidavit of Identify Theft filed with the Federal Trade Commission.

If an identity theft issue is found in a newly assigned case or an existing inventory case, the Appeals Officer, Appeals Team Case Leader or Settlement Officer must immediately update the Appeals Centralized Database System (ACDS) record to reflect feature code "ID".

The standard identity theft documentation and the use of new feature code "ID" will be incorporated into the new IRM 8.1.6, Disclosure, Security, and Outside Contacts. This interim guidance memorandum will be incorporated into IRM 8.1.6 within one year from the date of this memorandum.

If you have any questions, you may contact Chinchie C. Killfoil, Director of Tax Policy & Procedure, or you may have one of your staff contact Senior Program Analyst, Deane Chakalis, at (281) 721-7235.

cc: www.irs.gov

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